



ADIKAVI NANNAYA UNIVERSITY :: RAJAHMAHENDRAVARAM
B.Com GENERAL Syllabus (w.e.f: 2020-21 A.Y)

MODEL QUESTION COURSE

B.Com DEGREE EXAMINATION
SEMESTER: I
GENERAL
Course 1A: Fundamentals of Accounting

Time: 3Hrs.

Max. Marks: 75

Section-A

Answer any **FIVE** of the following questions.

5X5=25M

1. Bookkeeping.
2. Petty Cash Book.
3. Suspense Account.
4. Need for Bank Reconciliation.
5. Trading Account.
6. Accounting Cycle.
7. Journal Proper.
8. Trial Balance .

Section-B

Answer **FIVE** questions

5X10=50M

9. a). What are the advantages and limitations of Double Entry System?
(OR)
b). Briefly explain accounting concepts and conventions.
10. a) Explain various types of subsidiary books.
(OR)
b) Prepare Triple Column Cash Book from the following information of Koushik.
1st March 2020
 1. Cash in hand Rs.1532 and balance at bank Rs.18500.
 2. Received from Salman Rs.590 and allowed him discount Rs.10.
 3. Paid salaries for the month of February Rs.200.
 4. Purchased merchandise payment made by cheque Rs.3200.
 8. Paid Bilal & Co by cheque Rs.800 discount received Rs.20.
 10. Withdrew from bank for office use Rs.400. paid rent in cash Rs.300.
 14. Deposited into bank Rs.500.
 15. Cash sales Rs.2460.
 18. Purchased a motor car for Rs.6500 payment made by cheque.
 23. Received a cheque from Salman for Rs.391 discount Rs.9.
 25. Paid wages Rs.350.
 28. Salman cheque paid into bank.
 29. Paid general expenses Rs.360.
 31. Bank informed that Salman's cheque has been dishonored.
 31. Cash sales Rs.6440.
11. a) Briefly explain the advantages and limitations of trial balance
(OR)
b).Define Error. Briefly explain various types of erros.
12. a) Write the reasons for difference between pass book and cash book for bank reconciliation.
(OR)
(b) From the following particulars, prepare a Bank Reconciliation Statement for M/s Ramesh Traders as at 31st December, 2020.
 - i. Bank Balance as per cash book 8,000



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- ii. Two cheques were issued for 18,000 and 12,000 respectively, of which the cheque for 12,000 was presented on 4th January next year.
 - iii. Cheque for 6,000 deposited on 25th was collected and credited by the bank on 4th January.
 - iv. Dividends collected by the bank 1,800 not recorded in the cash book.
 - v. Information relating to 4,600 deposit made by a debtor directly into the bank account has not yet been received.
 - vi. Bank charges 750 have been debited to the account by the bank on 31st December.
13. a) Distinguish between Profit and Loss Account and Balance Sheet.
(OR)
- b) From the following Trial Balance of Ramesh as on 31st March 2020, prepare Trading and Profit and Loss account and Balance sheet taking into account the adjustments.

Trial Balance

Debit Balances Rs.

Purchases 2,00,000
Salaries 10,000
Rent 7,500
Insurance premium 1,500 .
Drawings 50,000
Machinery 1,40,000
Cash at bank 22,500
Computers 1,25,000
Furniture 50,000
Cash 10,000 O
pening Stock 26,000
Sundry debtors 12,500

Credit Balances Rs.

Capital 3,00,000
Sales 2,50,000
Creditors 1,05,000

Adjustments:

1. Closing stock as on 31.3.2015 Rs. 39,000
2. Rent outstanding Rs. 1,000
3. Provide interest on capital @ 10% and on Drawings @ 8%.
4. Depreciation on Machinery @10% and Furniture @ 5%



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MODEL QUESTION COURSE

B.Com DEGREE EXAMINATION

SEMESTER: I

GENERAL

Course1B: Business Organization And Management

Time: 3Hrs.

Max. Marks: 75

Section-A

Answer any **FIVE** of the following questions.

5X5=25M

1. Industry
2. Public Sector Enterprises
3. Prospectus
4. Administration
5. Organization
6. Commerce
7. MNCs
8. Line and Staff

Section-B

Answer **FIVE** questions

5X10=50M

9 a) Define Trade. Briefly explain classification of trade.

(OR)

b) Define Business. What are the features and functions of Business.

10 a) What are the merits and demerits of Sole Proprietorship.?

(OR)

b) Distinguish between Private Limited Company and Public Limited Company.

11 a) Define Memorandum of Association. Explain its clauses.

(OR)

b) Briefly explain Articles of Association and its contents.

12 a) Explain the functions of Management.

(OR)

b) Explain Fayol's 14 Principles of Management.

13 a) Briefly explain merits and demerits of Planning.

(OR)

b) What are the steps involved in Planning?



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MODEL QUESTION COURSE

B.Com DEGREE EXAMINATION

SEMESTER: I

GENERAL

Course 1C: Business Environment

Time: 3Hrs.

Max. Marks: 75

Section-A

Answer any **FIVE** of the following questions.

5X5=25M

1. Environment Analysis.
2. Structure of Economy.
3. Fiscal Policy.
4. GST.
5. Trade Blocks.
6. NITI Ayog.
7. Competition Law.
8. Economic Policy.

SECTION- B

Answer **FIVE** questions

5X10=50M

9. a) Define Business Environment. What factors influencing business environment?
(OR)
b) Describe the components and significance of business environment.
10. a) What do you mean by Economic Planning? Explain brief view of Five-Year Plans.
(OR)
b) Briefly explain the economic policies and planning the economic conditions.
11. a) Define Industrial Policy. Explain Industrial Policy 1991.
(OR)
b) What are the importance and regulations of New Economic Policy?
12. a) What are the social, political factors influencing Business Environment?
(OR)
b) Briefly explain the concept and objectives of social responsibility of business towards stakeholders.
13. a) Briefly explain the role of SAARC and BRICS in Globalization.
(OR)
b) What are the objectives, functions and organization structure of WTO?



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MODEL QUESTION COURSE
B.Com DEGREE EXAMINATION
SEMESTER: II
GENERAL
Course 2A: Financial Accounting

Time: 3Hrs.

Max. Marks: 75

SECTION-A

Answer any FIVE of the following questions.

5X5=25M

1. Depletion Method of Depreciation
2. General Reserve
3. Drawer
4. Normal Loss
5. Vendor
6. Bad debts
7. Del-credere commission
8. Consignor

SECTION- B

Answer FIVE questions.

5X10=50M

9. a) Define Depreciation. What are the causes for Depreciation?
(OR)
b) A company whose accounting year is the calendar year purchased on 1.1.2018 a machine for Rs.40,000. It purchased further machinery on 1st October 2018 for Rs. 20,000 and on 1st July for Rs. 10,000. On 1.7.2020, 1/4th of the machinery installed on 1.1.2018 became obsolete and was sold for Rs. 6,800. Show how the machinery account would appear in the books of the company for all the 3 years under diminishing balance method. Depreciation is to be provided at 10% p.a.
10. a) Define Provision and Reserve with examples and difference between provision and reserve.
(OR)
b) What are the provisions? How are they created? Give accounting treatment in case of provision for doubtful debts.
11. a) B owes C a sum of Rs 6,000. On 1st April, 2011 he gives a promissory note for the amount for 3 months to C who gets it discounted with his bankers for Rs 5,760. On the due date the bill is dishonoured, the bank paying Rs 15 as noting charges. B then pays Rs 2,000 in cash and accepts a bill of exchange drawn on him for the balance together with Rs 100 as interest. This bill of exchange is for 2 months and on the due date the bill is again dishonoured, C paying Rs 15 for noting charges draft the journal entries to be passed in C's books.
(OR)
b) What is meant by renewal of a bill of exchange? Distinguish between Promissory Note and Bills of Exchange.
12. a) Define consignment account. Briefly explain the features and objectives of consignment accounts.
(OR)
b) Raja Mills Ltd. of Ahmedabad sent 100 pieces shirting to Fancy Stores, Delhi, on consignment basis. The consignees are entitled to receive 5 per cent commission plus expenses. The cost to Raja Mills Ltd. is Rs 600 per piece.
Fancy Stores, Delhi, pay the following expenses: Railway Freight, etc. Rs 1,000 Godown Rent and Insurance Rs 1,500 Raja Mills Ltd., draw on the consignees a draft for Rs 30,000 which is duly accepted. It is discounted for Rs 28,650. Later Fancy Stores, Delhi, report that the entire consignment has been sold for Rs 78,000. Show journal entries and the important ledger accounts in the books of the consignor.
13. a) A and B were partners in a joint venture sharing profits and losses in the proportion of four-fifth and one-fifth respectively. A supplies goods to the value of Rs.5,000 and inures expenses amounting to Rs.400. B supplies goods to the value of Rs.4,000 and his expenses amounting to Rs.300. B sells goods on behalf of the joint venture and realizes Rs.12,000. B is entitled to a commission of 5 percent on sales. B settles his accounts by bank draft. Give journal entries and necessary ledger accounts in the books of both the parties.
(OR)
b) Difference between consignment and joint venture.



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MODEL QUESTION COURSE

B.Com DEGREE EXAMINATION
SEMESTER: II
GENERAL
Course 2B: Business Economics

Time: 3Hrs.

Max. Marks: 75

Section-A

Answer any **FIVE** of the following questions.

5X5=25M

1. Micro Economics.
2. Law of Demand.
3. Cost Analysis.
4. Monopoly.
5. National Income.
6. Demand Curve.
7. BEP.
8. Forecasting.

SECTION- B

Answer **FIVE** questions.

5X10=50M

9. a) Define Business Economics. Explain the nature and scope of Business Economics.
(OR)
b) Distinguish between Micro and Macro economics.
10. a) What is meant by Demand? What are the exceptions to Law of Demand?
(OR)
b) What do you understand by elasticity of demand ? Explain the factors which determine the elasticity of demand.
11. a) Discuss the various concepts of cost curves. Why is long cost curve flatter than the short-run cost curve?
(OR)
b) What are the advantages and limitations of Break Even Analysis?
12. a) Define Market. Briefly explain the classification of markets.
(OR)
b) Write an essay on Monopoly.
13. a) Describe the different concepts and components in National Income.
(OR)
b) Briefly explain problems in measuring National Income.



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MODEL QUESTION COURSE

B.Com DEGREE EXAMINATION
SEMESTER: II
GENERAL Course-2C
Course 2C: Banking Theory And Practice

Time: 3Hrs.

Max. Marks: 75

Section-A

Answer any **FIVE** of the following questions.

5X5=25M

1. Commercial banks
2. Internet Banking
3. Indigenous Banking
4. Banker Vs Customer
5. Payment Gateways
6. EXIM Bank
7. Reserve Bank of India
8. E-Banking

SECTION- B

Answer **FIVE** questions.

5X10=50M

9. a) Define Bank. Briefly explain the functions of Commercial Banks.
(OR)
b) Distinguish between Central banking and Commercial Banking.
10. a) What are the merits and demerits of Unit Banking?
(OR)
b) Briefly explain the innovations in Banking.
11. a) Define NABARD. Explain various functions of NABARD.
(OR)
b) Briefly explain the role and importance of RRBs in Indian Economy.
12. a) Explain the special relationship between Banker and Customer.
(OR)
b) Define Banker and Customer. Explain various types of customers.
13. a) Explain the duties and responsibilities of Collecting Banker.
(OR)
b) Explain the responsibilities of Paying Banker.



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MODEL QUESTION COURSE

B.Com DEGREE EXAMINATION

SEMESTER: III

GENERAL

Course 3A: Advanced Accounting

Time: 3Hrs.

Max. Marks: 75

Section-A

Answer any **FIVE** of the following questions.

5X5=25M

1. Non-profit organizations
2. Statement of Affairs
3. Hire Vendor
4. Partnership Deed
5. Garner Vs Murrey
6. Dissolution of Partnership
7. Accounting Process
8. Double Entry System

Section- B

Answer **FIVE** questions.

5X10=50M

9. a) Distinguish between Income and Expenditure and Receipts and Payment Accounts.
(OR)
b) What are the provisions and features of Non-profit organizations?
10. a) Briefly explain advantages and limitations of single entry system.
(OR)
b) Mr. Ramesh, who keeps his books on single entry system, tells you that his capital on 31-12-2019 is Rs.40,500 and on 1st January 2019 was Rs.25,800. He further informs you that he withdraws Rs.3,500 for personal purposes. He invested further capital of Rs.5,000. Besides this, there is no other information. You are required to prepare Statement of Profit and Loss for the year ended on 31-12-2019.
11. a) Malnad Coffee Works Ltd., bought coffee drying machine costing Rs.6,56,000 from Xavier Ltd on 1st January 2019 on hire purchase basis. Rs. 2,00,000 was paid on signing the contract and the balance in three annual instalments of Rs. 2,00,000 (each) by the end of December every year. Interest was charged at 15% per annum. Life of the machine was expected to be four years. You are required to pass the journal entries and necessary ledger accounts in the books of
(i) Malnad Coffee Works Ltd., and (ii) Xavier Ltd.
(OR)
b) Briefly explain the advantages and limitations of Instalment System.
12. a) Briefly explain the classification of Partners.
(OR)
b) A and B are partners in a firm sharing profits and losses in the ratio of 3:2. A new partner C is admitted. A surrenders 1/5th of his share and B surrenders 2/5th of his share and B surrenders 2/5th of his share in favour of C. For the purpose of C's admission, goodwill of the firm is valued at Rs.75,000 and C brings in his share of goodwill in cash which is retained in the firm's books. Journalise the above transactions.



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13. a) the Balance sheet of X, Y and Z as at 31 st March, 2018 was:

Liabilities	Amount Rs.	Assets	Amount Rs.
Bills Payable	2000	Cash at Bank	5,800
Employees' Provident Fund	5000	Bills Receivable	800
Workmen Compensation Reserve	6000	Stock	9,000
General Reserve	6000	Sundry Debtors	16,000
Loans	7100	Furniture	2,000
Capital A/cs:		Plant and Machinery	6,500
X	22,750	Building	30,000
Y	15,250	Advertising Suspense	6,000
Z	12,000		
	50,000		
	76,100		76,100

The profit-sharing ratio was 3:2:1. Z died on 31st July, 2018. The Partnership Deed provides that:
(i) Goodwill is to be calculated on the basis of three years' purchase of the five years' average profit. The profits were: 2017-18: Rs. 24,000; 2016-17: Rs. 16,000; 2015-16: Rs. 20,000 and 2014-15: Rs. 10,000 and 2013-14: Rs. 5,000.
(ii) The deceased partner to be given share of profits till the date of death on the basis of profits for the previous year.
(iii) The Assets have been revalued as: Stock Rs.10,000; Debtors Rs. 15,000; Furniture Rs.1,500; Plant and Machinery Rs. 5,000; Building Rs.35,000. A Bill Receivable for Rs. 600 was found worthless.
(iv) A Sum of Rs. 12,233 was paid immediately to Z's Executors and the balance to be paid in two equal annual installments together with interest @ 10% p.a. on the amount outstanding. Give Journal entries and show the Z's Executors' Account till it is finally settled.

(OR)

b) How would you distinguish between dissolution of partnership and dissolution of Firm?



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MODEL QUESTION COURSE
B.Com DEGREE EXAMINATION
SEMESTER: III
GENERAL
Course 3B: Business Statistics

Time: 3Hrs.

Max. Marks: 75

Section-A

Answer any FIVE of the following questions.

5X5=25M

1. Classification of Data
2. Harmonic Mean
3. Range
4. Skewness
5. Correlation
6. Probable Error
7. Coefficient of Variation
8. Frequency Distribution

Section- B

Answer FIVE questions.

5X10=50M

9. a) Highlight the role and importance of statistics in business decision making in detail.

(OR)

- b) Briefly explain the nature and scope of Business Statistics.

10. a) What are the advantages and limitations of measures of central tendency?

(OR)

- b) Calculate Mean and Variance of the following Data.

Size	14	16	18	20	22	24	26
Frequency	12	13	14	15	13	12	16

11. a) Calculate quartile deviation and its coefficient from the following data :

C.I	0-10	10-20	20-30	30-40	40-50
F	5	7	10	5	8

(OR)

- b) Define standard deviation. Briefly explain advantages and limitations of standard deviation.

- 12.a) Given the following information, find the number of items (n) where $rx_y = 0.8$, $x\sum y = 2.5$, $\sigma_{xy} = 60$, $\sum 2 = 90$, where x and y are the deviations from the respective means.

(OR)

- b) Briefly explain the measures of skewness.

13. a) Calculate the co-efficient of correlation from the following data:

X	12	9	8	10	11	13	07
Y	14	8	6	9	11	12	3

ThroB.Comh Karl Pearson's method.

(OR)

- b) Explain various types of correlation.



MODEL QUESTION COURSE

B.Com DEGREE EXAMINATION
SEMESTER: III
GENERAL
Course 3C: Marketing

Time: 3Hrs.

Max. Marks: 75

Section-A

Answer any **FIVE** of the following questions.

5X5=25M

1. Marketing Management
2. Consumer Behaviour
3. Product Mix
4. Penetration Pricing
5. Personal Selling
6. Branding
7. Advertising
8. Labelling

Section- B

Answer **FIVE** questions.

5X10=50M

9. a) Critically evaluate the trends in marketing practices in the present global environment.
(OR)
b) Explain the Marketing Environment factors for the Cosmetic Industry.
10. a) What are the advantages and limitations of market segmentation?
(OR)
b) What factors influencing consumer behaviour?
11. a) Explain the stages of Product Life Cycle and strategies to adapt at every stage.
(OR)
b) Explain various methods of pricing of a new product. .
12. a) What factors influencing price?
(OR)
b) Briefly explain the pricing strategies.
13. a) What are the Problems faced by E-Business People?
(OR)
b) What do you mean by On –Line Marketing? And also discuss the advantages of On – Line Marketing.



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MODEL QUESTION COURSE

B.Com DEGREE EXAMINATION
SEMESTER: IV
GENERAL
Course 4A: Corporate Accounting

Time: 3Hrs.

Max. Marks: 75

Section-A

Answer any **FIVE** of the following questions.

5X5=25M

1. Forfeiture of Shares
2. Buyback of shares
3. Annuity Method of Goodwill
4. Fair value method
5. Companies Act, 2013
6. Equity Share Capital
7. Dividend
8. Goodwill

Section- B

Answer **FIVE** questions.

5X10=50M

9. a) X Ltd. Forfeited 100 equity shares of Rs. 10 each held by Rooldu Ram on 15th December, 2015 for non-payment of First Call of Rs. 2 per share and the final call of Rs. 3 per share. These shares were re-issued to Mohan on 25th December 2015 at a discount of Rs. 3.50 per share. Pass journal entries.

(OR)

- b) What are the advantages of Equity Share Capital and Preference Share Capital?

10. a) Explain the major sources where from the debentures can be redeemed.

(OR)

- b) What is the purpose of issue of bonus shares? What are the conditions which have to be fulfilled while making such an issue?

11. a) RG and MK are the partners in the firm. Their capitals are 3, 00,000 and 2,00,000. During the year ended 31st March, 2010 the firm earned a profit of 1,50,000. Assuming that the normal rate of return is 20%. Calculate the value of goodwill of the firm:

1. By capitalization method

2. By super profit method if the goodwill is valued at 2 years purchase of super profit.

(OR)

- b) Define goodwill. When may the need for evaluating goodwill arise in the case of a joint stock company?

12. a) Explain need for valuation and methods of valuation.

(OR)

- b) From the following Balance Sheet of Sweetex Ltd. you are asked to-ascertain the value of each Equity Share of the company:

Liabilities	Amount Rs.	Assets	Amount Rs.
20,000 Equity Shares Rs. 10 each, fully paid	20,000	Good Will	30,000
1000, 6% Preference Shares of Rs.100 each, fully paid	1,00,000	Land And Building	1,00,000
Reserves	60,000	Plant and Machinery	1,20,000
Sundry Creditors	40,000	Investment(At Cost)	60,000
Provision for Taxation	20,000	Stock	50,000
Other Liabilities	10,000	Debtors	40,000
		Cash at Bank	24,000
		Preliminary Expenses	6,000
	4,30,000		4,30,000



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For the purpose of valuing the shares of the company, the assets were revalued as: Goodwill Rs. 50,000; Land and Building at cost plus 50%, Plant and Machinery Rs. 1, 00,000; Investments at book values; Stock Rs. 80,000 and Debtors at book value, less 10%.

13.a) A limited company has an authorized capital of Rs.1,000,000 divided into 60,000 equity shares of Rs.10 each and 4,000, 10% preference shares of Rs.100 each out of which 50,000 equity share and 3,000 preference share were issued and fully paid up. The profit for the year 2019 being the first year of operation amounted to Rs.1,80,000 after income tax. The directors decided to declare a dividend of 22% on the equity share capital after.

i. Statutory minimum requirement transfer to general reserve

ii. Provision of dividend on preference shares.

Prepare profit and loss appropriation account and show liabilities side of the balance sheet.

(OR)

b) What are the salient features and provisions of Companies Act, 2013.



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MODEL QUESTION COURSE

B.Com DEGREE EXAMINATION
SEMESTER: IV
GENERAL

Course 4B: Cost And Management Accounting

Time: 3Hrs.

Max. Marks: 75

Section-A

Answer any **FIVE** of the following questions.

5X5=25M

1. Elements of Cost
2. Time Rate Method
3. EBQ
4. Trend Analysis
5. Profit Volume Ratio
6. Job Costing
7. Cost Sheet
8. Inventory Control

Section- B

Answer **FIVE** questions.

5X10=50M

9. a) Define Cost Accounting. Briefly explain the objectives and functions of Cost Accounting.

(OR)

- b) Distinguish between Cost Accounting and Management Accounting

10. a) From the following details write Store Ledger under simple average method:

2006			
DEC	1	Opening Balance	100Kg @ Rs. 5.00
"	5	Received	50Kg @ Rs. 5.20
"	8	Issued	120Kg
"	10	Issued	10Kg
"	15	Received	80Kg @ Rs. 5.40
"	18	Issued	50Kg
"	20	Received	100Kg @ Rs. 5.60
"	25	Issued	40Kg
"	29	Issued	60Kg

The stock verifier found a shortage of 10 kg. on 16.12.06 and another shortage of 10 kg on 26.12.06.

(OR)

- b) Define 'Labour Turnover'. How is it measured? Explain.

11. a) Distinguish between Job costing and batch costing.

(OR)

- b) Annual demand for a component is 30,000 units. Cost of set-up per batch is Rs.600. Inventory carrying cost per unit per annum is Rs.1. (i) Calculate the total cost assuming batch size of 4,000 units, 5,000 units, 6,000 units, 7,000 units, 8,000 units, 9,000 units and 10,000 units. Also find the economic batch quantity. (ii) Using mathematical formula calculate economic batch quantity.

12. a) Define financial statement analysis. Explain the objectives and process of financial statement analysis.

(OR)

- b) Briefly explain comparative analysis and common-size analysis.



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13. a) Define Marginal Costing. Explain the features and importance of marginal costing.
(OR)

b) From the following data, you are required to calculate:

- (i) P/V ratio
 - (ii) Break-even sales with the help of P/V ratio.
 - (iii) Sales required to earn a profit of Rs. 4,50,000
- Fixed Expenses = Rs. 90,000
Variable Cost per unit:
Direct Material = Rs. 5
Direct Labour = Rs. 2
Direct Overheads = 100% of Direct Labour
Selling Price per unit = Rs. 12.



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MODEL QUESTION COURSE

B.Com DEGREE EXAMINATION
SEMESTER: IV
GENERAL
Course 4C: Income Tax

Time: 3Hrs.

Max. Marks: 75

Section-A

Answer any **FIVE** of the following questions.

5X5=25M

1. Assessed
2. Agriculture Income
3. Perquisites
4. Gratuity
5. Self-occupied Property
6. Capital Asset
7. Interest on Securities
8. Total Income

Section- B

Answer **FIVE** questions.

5X10=50M

9. a) What are the different categories of assesses according to their residential status? How is this status determined?

(OR)

- b) Enumerate any ten items which are exempt from charge of Income-tax U/S 10.

10. a) Balu is employed by P Ltd in Pune. During the previous year, he gets the following emoluments: Basic salary: Rs. 1,86,000; dearness allowance: Rs. 12,300 (forming part of salary); city compensatory allowance: Rs. 3,100; children's education allowance: Rs. 2,340 (for 3 children); Bonus Rs.15,000; house rent allowance: Rs. 16,200 (rent paid: Rs. 20,000). Employer's contribution towards recognized provident fund Rs.20,000; Balu's contribution towards recognized provident fund Rs.40000; Income of Balu from other sources in India 80,000; Find out the taxable income and tax liability of Balu for the assessment year 2016-2017.

(OR)

- b) Discuss various deductions available under the head salary.

11. a) What are the incomes chargeable under the head "Profits and Gains of Business or Profession?"

(OR)

- b) A owns two houses, I & II. House I is let-out throughout the previous year. House II is self-occupied for nine months and let-out for three months on a monthly rent of Rs 5,000. Determine Taxable income, given the following details.

	House I	House I
Municipal Value	40000	50000
Fair Rent	50000	48000
Rent Received	48000	15000
Municipal Taxes paid	4000	5000
Insurance Premium (not yet paid)	2000	2500
Ground Rent	1000	1500
Maintenance Charges	3000	3500
Electricity Bill	5000	6000

12. a) Discuss the provisions of the IT Act, 1961 regarding: (i) Conversion of Capital Assets to Stock in Trade; (ii) Computation of Capital Gains in case of depreciable assets.

(OR)

- b) Briefly explain general income and special incomes from other sources.

13. a) Briefly explain the deductions U/S 80.

(OR)

- b) What is the procedure for computation of total income with examples?



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B.Com GENERAL Syllabus (w.e.f: 2020-21 A.Y)

MODEL QUESTION COURSE

B.Com DEGREE EXAMINATION
SEMESTER: IV
GENERAL
Course 4D: Business Law

Time: 3Hrs.

Max. Marks: 75

Section-A

Answer any **FIVE** of the following questions.

5X5=25M

1. Agreement
2. Acceptance
3. Minor
4. Unpaid Vendor
5. Digital Signature
6. Breach of Contract
7. Unsound Mind
8. Consumer

Section- B

Answer **FIVE** questions.

5X10=50M

9. a) "All contracts are agreements but all agreements are not contract"...Explain.
(OR)
b) What are the salient features and classification of contracts under Indian Contract Act, 1872.
10. a) What are the essentials of consideration?
(OR)
b) What is offer and Invitation to offer?
11. a) Briefly explain various modes of discharge of contract.
(OR)
b) Explain the rules relating to contingent contracts.
12. a) What are the salient features and contents of Sale of Goods Act, 1930?
(OR)
b) Explain the rights of a consumer under Consumer Protection Act, 2019.
13. a) Explain an overview and need for Cyber Law.
(OR)
b) What is contract procedures and safety mechanism for Cyber Laws.



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MODEL QUESTION COURSE

B.Com DEGREE EXAMINATION
SEMESTER: IV
GENERAL
Course 4E: Auditing

Time: 3Hrs.

Max. Marks: 75

Section-A

Answer any **FIVE** of the following questions.

5X5=25M

1. Book Keeping Vs Auditing
2. Government Audit
3. Audit Note Book
4. Investigation
5. Audit Report
6. Internal Check
7. Cost Audit
8. Vouching

Section- B

Answer **FIVE** questions.

5X10=50M

9. a) What are the objectives and importance of auditing?
(OR)
b) Explain the role and responsibilities of auditor in checking corporate frauds.
10. a) Briefly explain various types of audit.
(OR)
b) Explain the merits and demerits of Financial Audit and Internal Audit.
11. a) What are the steps to be taken at the commencement of a New Audit?
(OR)
b) Define Internal Control. Why to have internal control? Explain the elements of a good system of Internal Control.
12. a) What are the basic objectives and functions of Vouching?
(OR)
b) Distinguish between Auditing and Investigation.
13. a) Briefly explain the rights and duties of Auditors.
(OR)
b) State the provisions of the Companies Act, 2013 regarding qualification, appointment and removal of auditors.



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MODEL QUESTION COURSE

B.Com DEGREE EXAMINATION
SEMESTER: IV
GENERAL
Course 4F: Goods And Services Taxes

Time: 3Hrs.

Max. Marks: 75

Section-A

Answer any FIVE of the following:

5X5=25M

1. GST council
2. GST rates
3. Tax invoice
4. State GST
5. GSTR 9 A
6. Input Tax Credit
7. Scope of GST
8. GST return

Section- B

Answer **FIVE** questions.

5x10=50M

9. a) Explain overview of GST.
(OR)
b) What are the advantages and limitations of GST.
10. a) Elaborate the comprehensive structure of GST Model in India.
(OR)
b) Briefly explain taxes exempted from GST and Duties outside the purview of GST.
11. a) Explain various steps involved in the process of registration for GST? List various types of returns used in GST.
(OR)
b) Discuss in detail the GST Valuation Rules with suitable example.
12. a) What is input tax credit ? Explain various provisions to claim credit under GST and its utilization.
(OR)
b) Discuss in detail the rules for determining place of supply under GST.
13. a) In what situations refund can be claimed under GST? What is the procedure for claiming refund under GST ?
(OR)
b) Explain the records maintained under GST.